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ABSTRACT

This document reports preliminary tabulations of public elementary and secondary school revenues and current expenditures for Fiscal Year 1987 (School Year 1986-87). Data shows revenues by local, state, intermediate, and federal sources, and current expenditures by categories of instruction, support services, noninstructional services, and fixed charges. Thirty-nine states and the District of Columbia reported revenue items, and 40 states and the District of Columbia reported expenditure items. National totals have been computed for revenues and expenditures and represent estimated values across 50 states and the District of Columbia. The report begins with highlights of the findings; these are followed by (1) a description of the Common Core of the Data survey used to compile the statistics; (2) a discussion of the comparability of data from various states; (3) definitions of key terms such as types of education agencies, current expenditures, revenues, attendance and student membership, and fixed charges; (4) an account of responses received; and (5) acknowledgements. The data are then presented in seven statistical tables and two pie charts. (TE)

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NATIONAL CENTER FOR EDUCATION STATISTICS

E.D.TABS September 1988

Public Elementary and Secondary School Revenues and Current Expenditures for Fiscal Year 1987 (School Year 1986–87): Preliminary Tabulations

Highlights

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Revenues from all sources for fiscal year 1987 totaled $159 billion (table 1). Approximately one-half (49.6 percent) came from State sources, 43.7 percent came from local sources, and 6.4 percent from Federal sources (table 2, figure 1).

- Local revenues for reporting States ranged from a low of 12.7 percent of total revenues for New Mexico to a high of 90.7 percent for New Hampshire (table 2). (Excludes data from Hawaii.)
- State revenues for reporting States ranged from a low of 5.9 percent of total revenues for New Hampshire to a high of 75.1 percent for New Mexico (table 2). (Excludes data for Hawaii and the District of Columbia.)
- Federal revenues for reporting States ranged from a low of 3.4 percent of total revenues for New Hampshire to a high of 12.2 percent for New Mexico (table 2).

Nationally, the distribution of current expenditures for FY 87 was 61.7 percent for instruction (of the reporting States, no State reported less than 56.1 percent), 34.9 percent for support services, and 3.4 percent for noninstructional functions (table 4, figure 2).

- For reporting States, instructional expenditures ranged from a low of 56.1 percent for California to a high of 73.2 percent for Kentucky (table 4).
- Support services expenditures for the reporting States ranged from a low of 22.0 percent for Kentucky to a high of 40.8 percent for California.
- Noninstructional expenditures for the reporting States ranged from a low of 1.4 percent for New Hampshire and Nevada to a high of 8.2 percent for Mississippi.

Per pupil expenditures (in membership) for instruction ranged from $1,385 for Mississippi to $3,699 for New York (table 6). (Excludes data from Alaska.)

Thirty-nine States and the District of Columbia reported revenue items, and 40 States and the District of Columbia reported expenditure items. National totals have been imputed for revenues and expenditures and represent estimated values across 50 States and the District of Columbia.

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PUBLIC ELEMENTARY AND SECONDARY SCHOOL REVENUES AND CURRENT EXPENDITURES FOR FISCAL YEAR 1987 (SCHOOL YEAR 1986-87): PRELIMINARY TABULATIONS

This report presents preliminary data on public elementary and secondary school revenues and expenditures for fiscal year 1987. It includes revenues by local, State, intermediate, and Federal sources, and current expenditures by the categories of instruction, support services, noninstructional services, and fixed charges.

Methodology

Data on public school revenues and current expenditures were provided through the Common Core of Data (CCD) survey, "Revenues and Current Expenditures for Public Elementary and Secondary Education, Fiscal Year 1987." For purposes of this report, the fiscal year is the 12-month period beginning July 1, 1986, and ending June 30, 1987. The CCD surveys are an annual collection of basic information on the universe of public elementary and secondary schools in this country. The surveys are conducted by the National Center for Education Statistics (NCES) with the assistance of the State education agencies (SEAs) in the 50 States, the District of Columbia, and the outlying areas under U.S. jurisdiction. The data were derived from the administrative records in each State. Data from outlying areas (American Samoa, Guam, Puerto Rico, Virgin Islands, and the Northern Marinas) are not included in this report but are available upon request.

Comparability

Each SEA obtains fiscal data from the local education agencies (LEAs) that operate public schools. Since SEAs use various collection methods to obtain data and States use various accounting procedures, revenues and expenditures may not be comparable among States. NCES attempts to standardize State reports by defining revenue by source (local, intermediate, State, and Federal) and expenditure items by function (instruction, support services, and noninstructional services).

Under Chapter 1 of the Education Consolidation and Improvement Act of 1981 (P.L. 97-35), States are to provide average daily attendance in accordance with State law; however, NCES provides a definition for States to use in the absence of State law. Since some States use their own definition and others use the NCES definition, the data on average daily attendance are not completely comparable across States. As a result, the expenditures per pupil in attendance may not be comparable. Currently, upon receiving the fiscal survey from each State, NCES edits the data using a computer edit procedure to check for internal and longitudinal consistency. Questionable entries are returned to the SEA for verification or correction before publication. The data in this E.D.TABS reflect preliminary State edits and verifications through May 16, 1988.

Definitions

NCES defines expenditures according to the Financial Accounting for Local and State School Systems (1980), second revision, commonly termed Handbook II R2. The following definitions from that accounting handbook are used in this report:

Types of Education Agencies

Local education agency (LEA) refers to an education agency at the local level which exists primarily to operate schools to contract for educational services. This term is used synonymously with the terms "school district," "school system," and "local basic administrative unit".

Intermediate Education Agency is a unit of government in between local and State levels having independent fund-raising capability.

State education agency (SEA) refers to a State department of education or public instruction, a State board of education, a State education commission, or other State education authority.

Current Expenditures

Current expenditures for the categories of instruction, support services, and noninstructional services include fixed charges. They do not include expenditures for debt service and capital outlay.

Instructional expenditures include those made for activities dealing directly with the interaction between students and teachers (salaries, employee benefits, purchased operational and contractual services, expendable supplies and equipment items).

Support services current expenditures include student support services (attendance, guidance, health, speech, psychological); staff support services (improvement of instruction, educational media, including librarians); general administration (board of education, central office); school administration (principal); business (fiscal services, purchasing, warehousing, printing); operation and maintenance of plant; student transportation services; and central expenditures (research, information services, data processing).

Noninstructional services current expenditures include food services operations, other auxiliary enterprise operations (bookstore, interscholastic athletics). They exclude community service (child care, swimming pool).

Revenues

Revenues from local sources include taxes levied or assessed by an LEA; revenues from a local government to the LEA; tuition received; transportation fees; earnings on investments from LEA holdings; net revenues from food services (gross receipts less gross expenditures); net revenues from student activities (gross receipts less gross expenditures); other revenues (textbook sales, donations, property rentals).

Revenues from intermediate, State, and Federal sources include restricted and unrestricted grants-in-aid; revenue in lieu of taxes; revenues from the State that are received directly by the local school district (such as teachers' retirement payments, or State block grant funds for compensatory education purposes) rather than through the State education agency. Excluded are proceeds from bond sales; cash received from sale of assets; other nonrevenue receipts (gifts); intergovernmental transfers among LEAs; and revenues from community services.

Attendance and Student Membership

Average daily attendance is defined as attendance determined in accordance with State law. However, in the absence of State law, the Center defines average daily attendance for a school as: "the aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period". The average daily attendance for a State is obtained by summing across all schools in the State.

Student membership is the unduplicated count of students on the roll of the school or LEA, taken on the school day closest to October 1.

Fixed Charges

Fixed charges include employee benefits paid on behalf of employees, including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, and other personnel benefits; other fixed charges such as payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgments against local agencies.

Responses

By May 16, 1988, survey responses were received from 40 States and the District of Columbia. All responses were complete, except for Virginia, which did not supply revenue information.

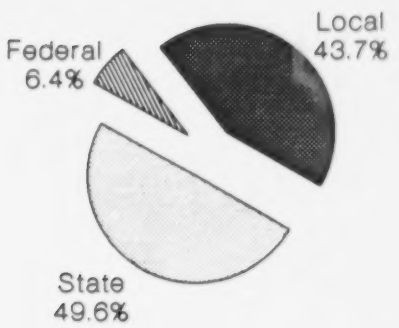
National totals have been imputed for revenues (with the exception of intermediate revenue), current expenditures, and average daily attendance. Complete data were available for membership. The imputed values were computed by dividing the reported total in FY 1987 by the total reported by the same States in FY 1986, thereby yielding a change ratio. The change ratio was then multiplied by the FY 1986 national total to yield the FY 1987 imputed national total.

After investigation it was determined that there was insufficient data to provide an imputed total for intermediate revenue; accordingly no total is shown. In the case of fixed charges, it was determined that there was insufficient data to provide totals for employee benefits and the expenditures for other fixed charges.

Acknowledgments

The author gratefully acknowledges the comments and suggestions of the reviewers, Will Myers of the National Education Association, Paul Siegel of the Bureau of the Census, Nancy Protheroe of the Educational Research Service, Thomas Tobin of the Council of Chief State School Officers, Deborah Inman of the Programs for the Improvement of Practice, Vance Grant of Information Services, and Charles Cowan, Paul Mertins, and William Sonnenberg of the National Center for Education Statistics.

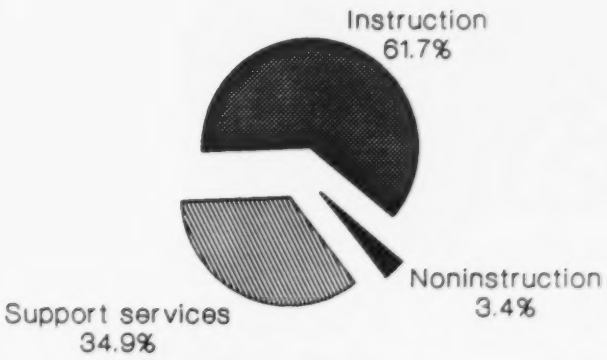
Figure 1.-- Distribution of revenues for public elementary and secondary schools, by source: Fiscal year 1987



NOTE: Revenue from intermediate sources is not imputed and therefore not shown.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, Revenues and Current Expenditures for Public Elementary and Secondary Education, 1986-87, preliminary tabulations.

Figure 2.-- Distribution of expenditures for public elementary and secondary schools, by function: Fiscal year 1987



NOTE: Instruction expenditures include salaries for all instructional staff, teachers and aides, employee benefits, purchased operational and contractual services, and expendable supplies and equipment items.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, Revenues and Current Expenditures for Public Elementary and Secondary Education, 1986-87, preliminary tabulations.

Table 1.--Revenues for public elementary and secondary schools, by source: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).

[In thousands of dollars]

State	Revenues by source				
	Total	Local	Intermediate	State	Federal
50 States and D.C.	159,195,152	69,501,600		78,938,376	10,144,563
Alabama	2,070,639	443,351	12,923	1,372,963	241,402
Alaska	731,150	180,274	---	465,599	85,277
Arizona	2,106,564	801,529	98,605	1,017,425	189,004
Arkansas	1,111,619	372,617	2,072	608,757	128,173
California	17,219,479	4,025,733	13,914	11,961,834	1,217,998
Colorado	*	*	*	*	*
Connecticut	2,606,381	1,448,136	---	1,043,373	114,873
Delaware	429,392	99,103	---	297,291	32,998
District of Columbia	439,795	388,641	2,969	2,725	45,460
Florida	6,610,567	2,553,651	---	3,581,688	475,228
Georgia	3,837,859	1,361,610	---	2,213,166	263,083
Hawaii	593,616	528	---	522,898	70,191
Idaho	544,525	154,036	---	342,286	48,203
Illinois	*	*	*	*	*
Indiana	3,563,524	1,310,058	6,736	2,070,469	176,260
Iowa	1,846,332	930,654	---	821,104	94,574
Kansas	1,681,665	780,709	107,528	712,445	80,984
Kentucky	1,656,267	394,960	---	1,069,039	192,268
Louisiana	2,416,437	807,597	---	1,331,213	277,627
Maine	779,817	338,633	---	391,503	49,681
Maryland	3,223,816	1,817,678	---	1,241,890	164,249
Massachusetts	*	*	*	*	*
Michigan	*	*	*	*	*
Minnesota	3,101,661	1,191,484	12,679	1,765,775	131,723
Mississippi	1,076,279	261,359	481	701,829	112,610
Missouri	2,749,630	1,358,319	86,128	1,132,198	172,986
Montana	*	*	*	*	*
Nebraska	*	*	*	*	*
Nevada	595,821	333,817	---	235,572	26,432
New Hampshire	647,069	587,165	---	38,076	21,828
New Jersey	*	*	*	*	*
New Mexico	1,008,277	127,823	---	757,266	123,188
New York	15,757,034	8,306,241	---	6,688,733	762,061
North Carolina	3,473,998	904,870	---	2,294,416	274,713
North Dakota	421,752	159,614	8,360	214,063	39,714
Ohio	6,294,786	2,825,430	721	3,122,975	345,659
Oklahoma	1,668,837	485,830	48,333	1,038,701	95,973
Oregon	1,864,203	1,181,572	36,196	519,562	126,872
Pennsylvania	*	*	*	*	*
Rhode Island	630,222	333,677	---	268,310	28,235
South Carolina	1,987,657	674,815	23,189	1,113,738	175,915
South Dakota	417,550	248,317	6,483	113,409	49,341
Tennessee	2,063,971	916,820	---	918,665	228,487
Texas	11,898,172	5,417,002	32,297	5,602,437	846,437
Utah	1,153,356	456,252	---	627,118	69,986
Vermont	*	*	*	*	*
Virginia	*	*	*	*	*
Washington	3,118,233	659,861	3,895	2,258,430	196,047
West Virginia	*	*	*	*	*
Wisconsin	3,304,611	2,006,949	1,830	1,141,498	154,335
Wyoming	609,195	271,731	53,036	261,877	22,551

* Not reported.
--- Not applicable.

NOTE: National totals have been imputed. Details may not add to total due to rounding. The national total for intermediate sources is omitted because of the many States for which that category is missing or not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 2.--Percentage distribution of total revenues for public elementary and secondary schools, by source: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).

State	Within State percentage distribution			
	Local	Intermediate	State	Federal
50 States and D.C.	43.7%		49.6%	6.4%
Alabama	21.4	0.6	66.3	11.7
Alaska	24.7	---	63.7	11.7
Arizona	38.0	4.7	48.3	9.0
Arkansas	33.5	0.2	54.8	11.5
California	23.4	0.1	69.5	7.1
Colorado	*	*	*	*
Connecticut	55.6	---	40.0	4.4
Delaware	23.1	---	69.2	7.7
District of Columbia	88.4	0.7	0.6	10.3
Florida	38.6	---	54.2	7.2
Georgia	35.5	---	57.7	6.9
Hawaii	0.1	---	88.1	11.8
Idaho	28.3	---	62.9	8.9
Illinois	*	*	*	*
Indiana	36.8	0.2	58.1	4.9
Iowa	50.4	---	44.5	5.1
Kansas	46.4	6.4	42.4	4.8
Kentucky	23.8	---	64.5	11.6
Louisiana	33.4	---	55.1	11.5
Maine	43.4	---	50.2	6.4
Maryland	56.4	---	38.5	5.1
Massachusetts	*	*	*	*
Michigan	*	*	*	*
Minnesota	38.4	0.4	56.9	4.2
Mississippi	24.3	0.0	65.2	10.5
Missouri	49.4	3.1	41.2	6.3
Montana	*	*	*	*
Nebraska	*	*	*	*
Nevada	56.0	---	39.5	4.4
New Hampshire	90.7	---	5.9	3.4
New Jersey	*	*	*	*
New Mexico	12.7	---	75.1	12.2
New York	52.7	---	42.4	4.8
North Carolina	26.0	---	66.0	7.9
North Dakota	37.8	2.0	50.8	9.4
Ohio	44.9	0.0	49.6	5.5
Oklahoma	29.1	2.9	62.2	5.8
Oregon	63.4	1.9	27.9	6.8
Pennsylvania	*	*	*	*
Rhode Island	52.9	---	42.6	4.5
South Carolina	34.0	1.2	56.0	8.9
South Dakota	59.5	1.6	27.2	11.8
Tennessee	44.4	---	44.5	11.1
Texas	45.5	0.3	47.1	7.1
Utah	39.6	---	54.4	6.1
Vermont	*	*	*	*
Virginia	*	*	*	*
Washington	21.2	0.1	72.4	6.3
West Virginia	*	*	*	*
Wisconsin	60.7	0.1	34.5	4.7
Wyoming	44.6	8.7	43.0	3.7

* Not reported.
--- Not applicable.

NOTE: National percentages are based on imputed national totals. Details may not add to 100 percent due to rounding. The national total for intermediate sources is omitted because of the many States for which that category is missing or not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 3.--Current expenditures for public elementary and secondary schools, by function: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).
[In thousands of dollars]

State	Expenditures by function			
	Total	Instruction	Support Services	Noninstruction
50 States and D.C.	147,365,285	90,887,890	51,444,874	5,032,521
Alabama	1,775,997	1,130,136	539,105	106,756
Alaska	769,015	508,151	241,689	19,174
Arizona	1,831,637	1,058,852	719,198	53,586
Arkansas	1,118,904	694,090	372,051	52,763
California	16,512,668	9,264,208	6,741,066	507,394
Colorado	*	*	*	*
Connecticut	2,414,708	1,551,106	820,742	42,859
Delaware	418,116	279,436	128,639	10,041
District of Columbia	441,135	282,403	134,272	24,460
Florida	5,638,094	3,225,085	2,221,849	191,160
Georgia	3,928,673	2,540,842	1,297,596	90,235
Hawaii	577,221	352,981	193,565	30,675
Idaho	513,011	313,385	176,247	23,378
Illinois	*	*	*	*
Indiana	3,106,616	1,952,446	1,084,723	69,447
Iowa	1,725,428	991,684	682,326	51,417
Kansas	1,486,814	863,987	571,344	51,483
Kentucky	1,583,158	1,158,089	348,481	76,588
Louisiana	2,260,393	1,292,319	804,938	163,136
Maine	760,446	522,807	214,883	22,755
Maryland	2,846,200	1,794,124	994,526	57,550
Massachusetts	*	*	*	*
Michigan	*	*	*	*
Minnesota	2,818,390	1,768,267	918,538	131,585
Mississippi	1,112,535	690,719	330,678	91,138
Missouri	2,470,393	1,516,156	890,130	64,107
Montana	*	*	*	*
Nebraska	*	*	*	*
Nevada	513,014	309,757	195,988	7,268
New Hampshire	589,850	383,427	198,375	8,048
New Jersey	*	*	*	*
New Mexico	865,789	498,202	323,560	44,027
New York	14,724,687	9,645,110	4,619,447	460,130
North Carolina	3,231,368	2,094,563	1,004,876	131,930
North Dakota	374,941	230,538	127,722	16,682
Ohio	6,048,227	3,542,490	2,371,931	133,806
Oklahoma	1,691,594	1,095,099	535,235	61,260
Oregon	1,747,117	992,193	692,794	62,130
Pennsylvania	*	*	*	*
Rhode Island	608,318	407,519	184,668	16,130
South Carolina	1,827,266	1,116,218	618,629	92,418
South Dakota	368,266	219,929	126,286	22,051
Tennessee	2,167,026	1,514,878	508,728	143,420
Texas	10,147,987	6,064,906	3,491,084	591,997
Utah	932,740	614,264	282,289	36,187
Vermont	*	*	*	*
Virginia	3,444,952	2,241,056	1,117,993	85,903
Washington	2,808,636	1,638,310	1,075,030	95,296
West Virginia	*	*	*	*
Wisconsin	3,089,331	1,930,680	1,102,510	56,141
Wyoming	489,825	295,188	185,911	8,726

* Not reported.
NOTE: National totals have been imputed. Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).

State	Within State percentage distribution		
	Instruction	Support services	Noninstruction
50 States and D.C.	61.7%	34.9%	3.4%
Alabama	63.6	30.4	6.0
Alaska	66.1	31.4	2.5
Arizona	57.8	39.3	2.9
Arkansas	62.0	33.3	4.7
California	56.1	40.8	3.1
Colorado	*	*	*
Connecticut	64.2	34.0	1.8
Delaware	66.8	30.8	2.4
District of Columbia	64.0	30.4	5.5
Florida	57.2	39.4	3.4
Georgia	64.7	33.0	2.3
Hawaii	61.2	33.5	5.3
Idaho	61.1	34.4	4.6
Illinois	*	*	*
Indiana	62.8	34.9	2.2
Iowa	57.5	39.5	3.0
Kansas	58.1	38.4	3.5
Kentucky	73.2	22.0	4.8
Louisiana	57.2	35.6	7.2
Maine	68.8	28.3	3.0
Maryland	63.0	34.9	2.0
Massachusetts	*	*	*
Michigan	*	*	*
Minnesota	62.7	32.6	4.7
Mississippi	62.1	29.7	8.2
Missouri	61.4	36.0	2.6
Montana	*	*	*
Nebraska	*	*	*
Nevada	60.4	38.2	1.4
New Hampshire	65.0	33.6	1.4
New Jersey	*	*	*
New Mexico	57.5	37.4	5.1
New York	65.5	31.4	3.1
North Carolina	64.8	31.1	4.1
North Dakota	61.5	34.1	4.4
Ohio	58.6	39.2	2.2
Oklahoma	64.7	31.6	3.6
Oregon	56.8	39.7	3.6
Pennsylvania	*	*	*
Rhode Island	67.0	30.4	2.7
South Carolina	61.1	33.9	5.1
South Dakota	59.7	34.3	6.0
Tennessee	69.9	23.5	6.6
Texas	59.8	34.4	5.8
Utah	65.9	30.3	3.9
Vermont	*	*	*
Virginia	65.1	32.5	2.5
Washington	58.3	38.3	3.4
West Virginia	*	*	*
Wisconsin	62.5	35.7	1.8
Wyoming	60.3	38.0	1.8

* Not reported.

NOTE: National percentages are based on imputed national totals. Details may not add to 100 percent due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 5.--Average daily attendance and expenditures per pupil in attendance for public elementary and secondary schools, by function: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).

State	Average daily attendance	Expenditures per pupil in attendance			
		Total	Instruction	Support services	Non-instruction
50 States and D.C.	37,017,373	$3,981	$2,455	$1,390	$136
Alabama	699,875	$2,538	$1,615	$770	$153
Alaska	96,004	8,010	5,293	2,517	200
Arizona	518,277	3,534	2,043	1,388	103
Arkansas	409,388	2,733	1,695	909	129
California	4,429,792	3,728	2,091	1,522	115
Colorado	*	*	*	*	*
Connecticut	444,285	5,435	3,491	1,847	96
Delaware	86,655	4,825	3,225	1,484	116
District of Columbia	75,597	5,835	3,736	1,776	324
Florida	1,489,146	3,786	2,166	1,492	128
Georgia	1,023,127	3,840	2,483	1,268	88
Hawaii	152,287	3,790	2,318	1,271	201
Idaho	198,449	2,585	1,579	888	118
Illinois	*	*	*	*	*
Indiana	873,733	3,556	2,235	1,241	79
Iowa	453,150	3,808	2,188	1,506	113
Kansas	378,073	3,933	2,285	1,511	136
Kentucky	579,226	2,733	1,999	602	132
Louisiana	736,474	3,069	1,755	1,093	222
Maine	197,539	3,850	2,647	1,088	115
Maryland	595,618	4,779	3,012	1,670	97
Massachusetts	*	*	*	*	*
Michigan	*	*	*	*	*
Minnesota	674,245	4,180	2,623	1,362	195
Mississippi	473,424	2,350	1,459	698	193
Missouri	722,491	3,419	2,099	1,232	89
Montana	*	*	*	*	*
Nebraska	*	*	*	*	*
Nevada	143,598	3,573	2,157	1,365	51
New Hampshire	149,963	3,933	2,557	1,323	54
New Jersey	*	*	*	*	*
New Mexico	243,340	3,558	2,047	1,330	181
New York	2,266,283	6,497	4,256	2,038	203
North Carolina	1,020,702	3,166	2,052	984	129
North Dakota	109,074	3,437	2,114	1,171	153
Ohio	1,664,709	3,633	2,128	1,425	80
Oklahoma	550,223	3,074	1,990	973	111
Oregon	402,855	4,337	2,463	1,720	154
Pennsylvania	*	*	*	*	*
Rhode Island	122,024	4,985	3,340	1,513	132
South Carolina	564,508	3,237	1,977	1,096	164
South Dakota	118,902	3,097	1,850	1,062	185
Tennessee	766,521	2,827	1,976	664	187
Texas	2,972,063	3,414	2,041	1,175	199
Utah	386,306	2,415	1,590	731	94
Vermont	*	*	*	*	*
Virginia	911,261	3,780	2,459	1,227	94
Washington	708,584	3,964	2,312	1,517	134
West Virginia	*	*	*	*	*
Wisconsin	682,561	4,526	2,829	1,615	82
Wyoming	94,176	5,201	3,134	1,974	93

* Not reported.

NOTE: National totals have been imputed. Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 6.--Student membership and expenditures per pupil in membership for public elementary and secondary schools, by function: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).

State	Membership as of fall 1986	Expenditures per pupil in membership			
		Total	Instruction	Support services	Non-instruction
50 States and D.C.	39,837,459	$3,699	$2,281	$1,291	$126
Alabama	733,735	2,420	1,540	735	145
Alaska	107,973	7,122	4,706	2,238	178
Arizona	534,538	3,427	1,981	1,345	100
Arkansas	437,438	2,558	1,587	851	121
California	4,377,989	3,772	2,116	1,540	116
Colorado	558,415	*	*	*	*
Connecticut	468,847	5,150	3,308	1,751	91
Delaware	94,410	4,429	2,960	1,363	106
District of Columbia	85,612	5,153	3,299	1,568	286
Florida	1,607,320	3,508	2,006	1,382	119
Georgia	1,096,425	3,583	2,317	1,183	82
Hawaii	164,640	3,506	2,144	1,176	186
Idaho	208,391	2,462	1,504	846	112
Illinois	1,825,185	*	*	*	*
Indiana	966,780	3,213	2,020	1,122	72
Iowa	481,286	3,585	2,060	1,418	107
Kansas	416,091	3,573	2,076	1,373	124
Kentucky	642,778	2,463	1,802	542	119
Louisiana	795,188	2,843	1,625	1,012	205
Maine	211,752	3,591	2,469	1,015	107
Maryland	675,747	4,212	2,655	1,472	85
Massachusetts	833,918	*	*	*	*
Michigan	1,681,880	*	*	*	*
Minnesota	711,134	3,963	2,487	1,292	185
Mississippi	498,639	2,231	1,385	663	183
Missouri	800,606	3,086	1,894	1,112	80
Montana	153,327	*	*	*	*
Nebraska	267,139	*	*	*	*
Nevada	161,239	3,182	1,921	1,216	45
New Hampshire	163,717	3,603	2,342	1,212	49
New Jersey	1,107,467	*	*	*	*
New Mexico	281,943	3,071	1,767	1,148	156
New York	2,607,719	5,647	3,699	1,771	176
North Carolina	1,085,248	2,978	1,930	926	122
North Dakota	118,703	3,159	1,942	1,076	141
Ohio	1,793,508	3,372	1,975	1,323	75
Oklahoma	593,183	2,852	1,846	902	103
Oregon	449,307	3,888	2,208	1,542	138
Pennsylvania	1,674,161	*	*	*	*
Rhode Island	134,126	4,535	3,038	1,377	120
South Carolina	611,629	2,988	1,825	1,011	151
South Dakota	125,458	2,935	1,753	1,007	176
Tennessee	818,073	2,649	1,852	622	175
Texas	3,209,515	3,162	1,890	1,088	184
Utah	415,994	2,242	1,477	679	87
Vermont	92,112	*	*	*	*
Virginia	975,135	3,533	2,298	1,147	88
Washington	761,428	3,689	2,152	1,412	125
West Virginia	351,837	*	*	*	*
Wisconsin	767,819	4,024	2,514	1,436	73
Wyoming	100,955	4,852	2,924	1,842	86

* Not reported.

NOTE: National expenditures per pupil in membership are based on imputed national expenditure totals. Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.

Table 7.--Expenditures for fixed charges for public elementary and secondary schools: 50 States and D.C., fiscal year 1987 (Preliminary tabulations).
[In thousands of dollars]

States	Total expenditures for fixed charges	Expenditures for fixed charges	
		Employee benefits	Other fixed charges
Alabama	272,491	269,918	2,572
Alaska	---	26,856	*
Arizona	---	220,142	*
Arkansas	169,003	157,968	11,036
California	3,013,002	2,904,907	108,094
Colorado	*	*	*
Connecticut	432,018	404,057	27,960
Delaware	81,267	74,860	6,407
District of Columbia	---	20,416	*
Florida	---	954,864	*
Georgia	719,153	711,133	8,020
Hawaii	83,312	81,962	1,350
Idaho	89,069	83,625	5,444
Illinois	*	*	*
Indiana	546,105	508,387	37,717
Iowa	232,683	213,814	18,869
Kansas	214,155	188,483	25,672
Kentucky	176,035	154,296	21,740
Louisiana	401,226	361,932	39,294
Maine	111,173	105,491	5,682
Maryland	585,240	559,155	26,085
Massachusetts	*	*	*
Michigan	*	*	*
Minnesota	458,068	427,177	30,891
Mississippi	---	131,001	*
Missouri	285,069	189,336	95,733
Montana	*	*	*
Nebraska	*	*	*
Nevada	---	85,996	*
New Hampshire	55,987	55,987	0
New Jersey	*	*	*
New Mexico	120,835	112,305	8,529
New York	3,045,844	2,853,633	192,211
North Carolina	493,921	493,921	0
North Dakota	50,856	50,856	0
Ohio	1,068,282	1,055,479	12,803
Oklahoma	271,264	249,353	21,912
Oregon	390,510	386,968	3,543
Pennsylvania	*	*	*
Rhode Island	---	120,237	*
South Carolina	248,712	248,712	0
South Dakota	46,322	43,345	2,977
Tennessee	376,100	349,764	26,337
Texas	765,254	764,903	351
Utah	181,577	177,870	3,707
Vermont	*	*	*
Virginia	628,143	611,932	16,211
Washington	516,535	485,685	30,851
West Virginia	*	*	*
Wisconsin	650,933	595,731	55,202
Wyoming	82,685	80,681	2,003

* Not reported.
--- Total cannot be determined due to incomplete data.
NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, special tabulation from the Common Core of Data, 1986-87, preliminary tabulations.